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Attorneys for Defendants, Counter Claimants and Third Party Claimants ROBERT E. ESTUPINIAN, GINNY ESTUPINIAN and MUTUAL VISION, LLC, and Defendants and Third Party Claimants MILLENNIUM REALTY GROUP, VESTA REVERSE 100, LLC, VESTA CAPITAL ADVISORS, LLC, EDMUNDO ESTUPINIAN, and HAYDEE ESTUPINIAN,

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

VESTA STRATEGIES, LLC,

Plaintiff,

vs.

ROBERT E. ESTUPINIAN, GINNY ESTUPINIAN, MUTUAL VISION, LLC, MILLENNIUM REALTY GROUP, VESTA REVERSE 100, LLC, VESTA CAPITAL ADVISORS, LLC, CAROL-ANN TOGNAZZINI, EDMUNDO ESTUPINIAN, and HAYDEE ESTUPINIAN,

Defendants.

ROBERT E. ESTUPINIAN, GINNY ESTUPINIAN, and MUTUAL VISION, LLC, ,

Counter Claimants,

vs.

VESTA STRATEGIES, LLC, JOHN TERZAKIS, SINGLE SITE SOLUTIONS CORP., B&B SPARCO PROPERTIES.

Case No.: C 07-06216 JW RS

CERTIFICATION OF INTERESTED ENTITIES OR PARTIES

CERTIFICATION OF INTERESTED ENTITIES OR PARTIES

CASE NO.: C 07-06216 JW RS

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INC., and PETER YE,

Counter Defendants

ROBERT E. ESTUPINIAN, GINNY
ESTUPINIAN, MUTUAL VISION, LLC,
MILLENNIUM REALTY GROUP, VESTA
REVERSE 100, LLC, VESTA CAPITAL
ADVISORS, LLC, EDMUNDO
ESTUPINIAN, and HAYDEE
ESTUPINIAN,

Third Party Claimants,

vs.

JOHN TERZAKIS, SINGLE SITE
SOLUTIONS CORP., B&B SPARCO
PROPERTIES, INC., and PETER YE,

Third Party Defendants.

Pursuant to Civil L.R. 3-16, the undersigned certifies that the following listed persons, associations of persons, firms, partnerships, corporations (including parent corporations) or other entities has a financial interest in Defendant VESTA CAPITAL ADVISORS:

Managing member is a Sub S corporation called Vesta Commercial. All outstanding shares of Vesta Commercial are owned by Robert Estupinian.

KT Properties owns a 50% interest in Vesta Capital Advisors. All outstanding shares of KT Properties are owned by Bill Kraft

Cardiff Equities, Inc. 1515 West 190Th Street, Suite 455, Gardena, Ca 90248

Pursuant to Civil L.R. 3-16, the undersigned certifies that as of this date other than the named parties and as set forth herein, there is no such further interest to report.

Date: April 17, 2008

RANDICK O'DEA & TOOLIATOS, LLP

By: /s/
Kevin R. Martin